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11
12
13 **UNITED STATES DISTRICT COURT**
14 **CENTRAL DISTRICT OF CALIFORNIA**

15
16 UNITED STATES

17 Plaintiff,

18 vs.

19 ROBERT HUNTER BIDEN,

20 Defendant.

Case No. 2:23-cr-00599-MCS-1

Hon. Mark C. Scarsi

**DECLARATION OF ABBE DAVID
LOWELL IN FURTHER SUPPORT OF
DEFENDANT’S PRETRIAL MOTIONS**

1 **DECLARATION OF ABBE DAVID LOWELL**

2 I, Abbe David Lowell, declare as follows:

3 1. I am a partner at Winston & Strawn LLP and am an attorney of record for
4 Defendant Robert Hunter Biden in the above-captioned case. I have personal knowledge
5 of the matters contained in this declaration and, if called as a witness to testify, I could
6 and would competently testify to them. This Declaration of counsel is offered in support
7 of Defendant’s pretrial motions.

8 2. I am a member in good standing of the Bars of the District of Columbia, the
9 state of Maryland, and the state of New York. I was admitted *pro hac vice* in this Court
10 on January 2, 2024. (ECF 10.)

11 3. During the March 27, 2024 hearing, this Court raised what was the record
12 evidence for references to articles and posting concerning the political pressure directed
13 at the prosecutors before they reneged on their June and July 2023 agreements.

14 4. While the Court indicated it did review those references, to complete the
15 record properly (with no prejudice to the government), Mr. Biden now submits this
16 Declaration of counsel verifying those references.

17 5. Attached as **Exhibit A** is a true and correct copy of the press release issued
18 by Senator Chuck Grassley on March 26, 2021, available at
19 [https://www.grassley.senate.gov/news/news-releases/grassley-johnson-seek-](https://www.grassley.senate.gov/news/news-releases/grassley-johnson-seek-information-about-secret-service-involvement-in-hunter-biden-firearm-incident)
20 [information-about-secret-service-involvement-in-hunter-biden-firearm-incident](https://www.grassley.senate.gov/news/news-releases/grassley-johnson-seek-information-about-secret-service-involvement-in-hunter-biden-firearm-incident) (cited in
21 ECF 27, n.1).

22 6. Attached as **Exhibit B** is a true and correct copy of a new article published
23 by the Associated Press on November 7, 2023, available at
24 [https://apnews.com/article/hunter-biden-david-weiss-congress-republicans-](https://apnews.com/article/hunter-biden-david-weiss-congress-republicans-aed25541b709a57371cdf1582be0c5a#:~:text=In%20his%20opening%20statement%2C%20Weiss,case%2C%E2%80%9D%20he%20told%20lawmakers)
25 [aed25541b709a57371cdf1582be0c5a#:~:text=In%20his%20opening%20statement%2C](https://apnews.com/article/hunter-biden-david-weiss-congress-republicans-aed25541b709a57371cdf1582be0c5a#:~:text=In%20his%20opening%20statement%2C%20Weiss,case%2C%E2%80%9D%20he%20told%20lawmakers)
26 [%20Weiss,case%2C%E2%80%9D%20he%20told%20lawmakers](https://apnews.com/article/hunter-biden-david-weiss-congress-republicans-aed25541b709a57371cdf1582be0c5a#:~:text=In%20his%20opening%20statement%2C%20Weiss,case%2C%E2%80%9D%20he%20told%20lawmakers) (cited in ECF 27, n.5).

1 7. Attached as **Exhibit C** is a true and correct copy of a news article published
2 by CBS on December 10, 2020, available at [https://www.cbsnews.com/news/hunter-](https://www.cbsnews.com/news/hunter-biden-tax-investigation-began-2018/)
3 [biden-tax-investigation-began-2018/](https://www.cbsnews.com/news/hunter-biden-tax-investigation-began-2018/) (cited in ECF 27, n.7).

4 8. Attached as **Exhibit D** is a true and correct copy of a news article published
5 by USA Today on June 12, 2023, available at
6 [https://www.usatoday.com/story/news/politics/2023/06/12/hunter-biden-addiction-](https://www.usatoday.com/story/news/politics/2023/06/12/hunter-biden-addiction-american-families-opioid/70222851007/)
7 [american-families-opioid/70222851007/](https://www.usatoday.com/story/news/politics/2023/06/12/hunter-biden-addiction-american-families-opioid/70222851007/) (cited in ECF 27, n.8).

8 9. Attached as **Exhibit E** is a true and correct copy of a news article published
9 by CBS on July 19, 2023, available at [https://www.cbsnews.com/news/hunter-biden-irs-](https://www.cbsnews.com/news/hunter-biden-irs-whistleblower-felt-handcuffed-case-hearing-investigation/)
10 [whistleblower-felt-handcuffed-case-hearing-investigation/](https://www.cbsnews.com/news/hunter-biden-irs-whistleblower-felt-handcuffed-case-hearing-investigation/) (cited in ECF 27, n.11; ECF
11 49, n.1).

12 10. Attached as **Exhibit F** is a true and correct copy of a news article published
13 by the New York Times on August 19, 2023, available at
14 <https://www.nytimes.com/2023/08/19/us/politics/inside-hunter-biden-plea-deal.html>
15 (cited in ECF 27, n.12; ECF 49, n.3).

16 11. Attached as **Exhibit G** is a true and correct copy of a news article published
17 by USA Today on June 20 2023, available at
18 [https://www.usatoday.com/story/news/politics/2023/06/20/donald-trump-republicans-](https://www.usatoday.com/story/news/politics/2023/06/20/donald-trump-republicans-react-hunter-biden-plea-deal/70337635007/)
19 [react-hunter-biden-plea-deal/70337635007/](https://www.usatoday.com/story/news/politics/2023/06/20/donald-trump-republicans-react-hunter-biden-plea-deal/70337635007/) (cited in ECF 27, n.13).

20 12. Attached as **Exhibit H** is a true and correct copy of a news article published
21 by PBS on June 23 2023, available at [https://www.pbs.org/newshour/politics/gop-](https://www.pbs.org/newshour/politics/gop-releases-testimony-alleging-doj-interference-in-hunter-biden-tax-case)
22 [releases-testimony-alleging-doj-interference-in-hunter-biden-tax-case](https://www.pbs.org/newshour/politics/gop-releases-testimony-alleging-doj-interference-in-hunter-biden-tax-case) (cited in ECF 27,
23 n.14).

24 13. Attached as **Exhibit I** is a true and correct copy of a news article published
25 by Fox News on July 26, 2023, available at [https://www.foxnews.com/politics/comer-](https://www.foxnews.com/politics/comer-says-house-investigations-hunter-biden-given-lot-credibility-plea-deal-crumbles)
26 [says-house-investigations-hunter-biden-given-lot-credibility-plea-deal-crumbles](https://www.foxnews.com/politics/comer-says-house-investigations-hunter-biden-given-lot-credibility-plea-deal-crumbles) (cited in
27 ECF 27, n.17).

1 14. Attached as **Exhibit J** is a true and correct copy of a news article published
2 by CNN on November 16, 2023, available at
3 <https://www.cnn.com/2023/11/16/politics/trump-agenda-second-term/index.html> (cited
4 in ECF 27, n.21).

5 15. Attached as **Exhibit K** is a true and correct copy of a news article published
6 by The Hill on April 6, 2023, available at [https://thehill.com/homenews/senate/3936557-](https://thehill.com/homenews/senate/3936557-trumps-call-to-defund-doj-fbi-puts-senate-house-gop-at-odds/)
7 [trumps-call-to-defund-doj-fbi-puts-senate-house-gop-at-odds/](https://thehill.com/homenews/senate/3936557-trumps-call-to-defund-doj-fbi-puts-senate-house-gop-at-odds/) (cited in ECF 27, n.21).

8 16. Attached as **Exhibit L** is a true and correct copy of a news article published
9 by Politico on November 10, 2023, available at
10 [https://www.politico.com/news/2023/11/10/hunter-biden-special-counsel-takeaways-](https://www.politico.com/news/2023/11/10/hunter-biden-special-counsel-takeaways-00126639#:~:text=Twitter,What%20Hunter%20Biden's%20prosecutor%20told%20Congress%3A%20Takeaways%20from%20closeddoor,discuss%20in%20his%20written%20report.)
11 [00126639#:~:text=Twitter,What%20Hunter%20Biden's%20prosecutor%20told%20Con-](https://www.politico.com/news/2023/11/10/hunter-biden-special-counsel-takeaways-00126639#:~:text=Twitter,What%20Hunter%20Biden's%20prosecutor%20told%20Congress%3A%20Takeaways%20from%20closeddoor,discuss%20in%20his%20written%20report.)
12 [gress%3A%20Takeaways%20from%20closeddoor,discuss%20in%20his%20written%2](https://www.politico.com/news/2023/11/10/hunter-biden-special-counsel-takeaways-00126639#:~:text=Twitter,What%20Hunter%20Biden's%20prosecutor%20told%20Congress%3A%20Takeaways%20from%20closeddoor,discuss%20in%20his%20written%20report.)
13 [0report.](https://www.politico.com/news/2023/11/10/hunter-biden-special-counsel-takeaways-00126639#:~:text=Twitter,What%20Hunter%20Biden's%20prosecutor%20told%20Congress%3A%20Takeaways%20from%20closeddoor,discuss%20in%20his%20written%20report.) (cited in ECF 27, n.22).

14 17. Attached as **Exhibit M** is a true and correct copy of a news article published
15 by the Washington Post on April 23, 2018, available at
16 [https://www.washingtonpost.com/opinions/rod-rosenstein-has-made-two-critical-](https://www.washingtonpost.com/opinions/rod-rosenstein-has-made-two-critical-missteps/2018/04/23/4bd9c740-4689-11e8-9072-f6d4bc32f223_story.html/)
17 [missteps/2018/04/23/4bd9c740-4689-11e8-9072-f6d4bc32f223_story.html/](https://www.washingtonpost.com/opinions/rod-rosenstein-has-made-two-critical-missteps/2018/04/23/4bd9c740-4689-11e8-9072-f6d4bc32f223_story.html/) (cited in
18 ECF 27, n.27).

19 18. Attached as **Exhibit N** is a true and correct copy of a news article published
20 by The Hill on May 15, 2018, available at [https://thehill.com/opinion/judiciary/387648-](https://thehill.com/opinion/judiciary/387648-congress-dangerously-wields-its-oversight-power-in-russia-probe/)
21 [congress-dangerously-wields-its-oversight-power-in-russia-probe/](https://thehill.com/opinion/judiciary/387648-congress-dangerously-wields-its-oversight-power-in-russia-probe/) (cited in ECF 27,
22 n.27).

23 19. Attached as **Exhibit O** is a true and correct copy of a news article published
24 by the Washington Post on July 31, 2021 available at
25 [https://www.washingtonpost.com/national-security/trump-rosen-phone-call-](https://www.washingtonpost.com/national-security/trump-rosen-phone-call-notes/2021/07/30/2e9430d6-f14d-11eb-81d2-ffae0f931b8f_story.html)
26 [notes/2021/07/30/2e9430d6-f14d-11eb-81d2-ffae0f931b8f_story.html](https://www.washingtonpost.com/national-security/trump-rosen-phone-call-notes/2021/07/30/2e9430d6-f14d-11eb-81d2-ffae0f931b8f_story.html) (cited in ECF 27,
27 n.33).

1 20. Attached as **Exhibit P** is a true and correct copy of a news article published
2 by The Hill on June 20, 2023 available at
3 [https://thehill.com/homenews/campaign/4058241-trump-compares-hunter-biden-](https://thehill.com/homenews/campaign/4058241-trump-compares-hunter-biden-charges-to-traffic-ticket/)
4 [charges-to-traffic-ticket/](https://thehill.com/homenews/campaign/4058241-trump-compares-hunter-biden-charges-to-traffic-ticket/) (cited in ECF 27, n.35).

5 21. Attached as **Exhibit Q** is a true and correct copy of a news article published
6 by Rolling Stone on July 11, 2023 available at
7 [https://www.rollingstone.com/politics/politics-news/trump-suggests-hunter-biden-death-](https://www.rollingstone.com/politics/politics-news/trump-suggests-hunter-biden-death-penalty-1234786435/)
8 [penalty-1234786435/](https://www.rollingstone.com/politics/politics-news/trump-suggests-hunter-biden-death-penalty-1234786435/) (cited in ECF 27, n.36).

9 22. Attached as **Exhibit R** is a true and correct copy of a news article published
10 by the New York Times on March 7, 2023 available at
11 <https://www.nytimes.com/2023/03/07/us/politics/trump-2024-president.html/> (cited in
12 ECF 27, n.37).

13 23. Attached as **Exhibit S** is a true and correct copy of a news article published
14 by Reuters on April 6, 2023 available at [https://www.reuters.com/world/us/trump-facing-](https://www.reuters.com/world/us/trump-facing-criminal-charges-calls-defunding-fbi-2023-04-05/)
15 [criminal-charges-calls-defunding-fbi-2023-04-05/](https://www.reuters.com/world/us/trump-facing-criminal-charges-calls-defunding-fbi-2023-04-05/) (cited in ECF 27, n.38).

16 24. Attached as **Exhibit T** is a true and correct copy of a news article published
17 by The Hill on June 12, 2023 available at
18 [https://thehill.com/homenews/campaign/4045934-trump-vows-to-appoint-special-](https://thehill.com/homenews/campaign/4045934-trump-vows-to-appoint-special-prosecutor-to-go-after-biden-if-former-president-wins-in-2024/)
19 [prosecutor-to-go-after-biden-if-former-president-wins-in-2024/](https://thehill.com/homenews/campaign/4045934-trump-vows-to-appoint-special-prosecutor-to-go-after-biden-if-former-president-wins-in-2024/) (cited in ECF 27, n.38).

20 25. Attached as **Exhibit U** is a true and correct copy of a news article published
21 by ABC on July 14, 2023 available at [https://abcnews.go.com/Politics/trumps-](https://abcnews.go.com/Politics/trumps-unprecedented-2024-campaign-pitch-elect-revenge-government/story?id=100778347)
22 [unprecedented-2024-campaign-pitch-elect-revenge-government/story?id=100778347](https://abcnews.go.com/Politics/trumps-unprecedented-2024-campaign-pitch-elect-revenge-government/story?id=100778347)
23 (cited in ECF 27, n.38).

24 26. Attached as **Exhibit V** is a true and correct copy of a press release published
25 by Representative James Comer on August 11, 2023 available at
26 [https://oversight.house.gov/release/comer-justice-department-attempting-a-biden-family-](https://oversight.house.gov/release/comer-justice-department-attempting-a-biden-family-coverup/)
27 [coverup/](https://oversight.house.gov/release/comer-justice-department-attempting-a-biden-family-coverup/) (cited in ECF 27, n.41).

1 27. Attached as **Exhibit W** is a true and correct copy of a news article published
2 by the New York Times on August 14, 2023 available at
3 <https://www.nytimes.com/2023/08/14/us/politics/hunter-biden-plea-deal-weiss.html>
4 (cited in ECF 27, n.44).

5 28. Attached as **Exhibit X** is a true and correct copy of a news article published
6 by Fox News on October 26, 2023 available at <https://www.foxnews.com/politics/us-attorney-california-says-he-declined-partner-weiss-hunter-biden-charges-his-district>
7 (cited in ECF 27, n.53).

9 29. Attached as **Exhibit Y** is a true and correct copy of a news article published
10 by the New York Post on October 26, 2023 available at
11 [https://nypost.com/2023/10/26/news/us-attorney-martin-estrada-says-he-had-no-
12 resources-to-charge-hunter-biden/](https://nypost.com/2023/10/26/news/us-attorney-martin-estrada-says-he-had-no-resources-to-charge-hunter-biden/) (cited in ECF 27, n.53).

13 30. The following is a true and correct URL for a video published by CNN on
14 December 7, 2023: [https://www.cnn.com/videos/politics/2023/12/08/hunter-biden-eric-
15 holder-reaction-sot-lcl-vpx.cnn](https://www.cnn.com/videos/politics/2023/12/08/hunter-biden-eric-holder-reaction-sot-lcl-vpx.cnn) (cited in ECF 27, n.54).

16 31. The following is a true and correct URL for a video published by Fox News
17 on July 26, 2023: <https://www.foxnews.com/video/6331889313112> (cited in ECF 27,
18 n.18).

19 32. Attached as **Exhibit Z** is a true and correct copy of a transcript published by
20 the House Committee on Ways and Means available at
21 [https://waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-1-
22 Transcript_Redacted.pdf](https://waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-1-Transcript_Redacted.pdf) (cited in ECF 28, n.1; ECF 49, n.6).

23 33. The following is a true and correct URL for a podcast published by John
24 Solomon Reports on April 19, 2023: [https://justthenews.com/podcasts/john-solomon-
25 reports/exclusive-lawyer-irs-whistleblower-hunter-biden-case-breaks-silence](https://justthenews.com/podcasts/john-solomon-reports/exclusive-lawyer-irs-whistleblower-hunter-biden-case-breaks-silence) (cited in
26 ECF 28, n.3).

1 34. The following is a true and correct URL for a video published by CBS News
2 on April 19, 2023: <https://www.cbsnews.com/news/hunter-biden-investigation-irs-agent-requests-whistleblower-protections-congress/> (cited in ECF 28, n.4).

3
4 35. The following is a true and correct URL for a video published by Fox News
5 on April 20, 2023: <https://www.foxnews.com/politics/irs-whistleblower-not-political-person-has-documents-support-hunter-biden-allegations-attorney> (cited in ECF 28, n.5).

6
7 36. The following is a true and correct URL for a video published by CBS News
8 on May 24, 2023: <https://www.cbsnews.com/news/irs-whistleblower-tax-probe-hunter-biden/>

9
10 37. Attached as **Exhibit AA** is a true and correct copy of a transcript published
11 by the House Committee on Ways and Means available at
12 https://waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-2-Transcript_Redacted.pdf (cited in ECF 28, n.8).

13
14 38. Attached as **Exhibit BB** is a true and correct copy of a press release published
15 by Representative Jason Smith on June 22, 2023 available at
16 <https://waysandmeans.house.gov/smith-testimony-of-irs-employees-reveals-biden-irs-doj-interfered-in-tax-investigation-of-hunter-biden-revealing-preferential-treatment-for-wealthy-and-politically-connected/> (cited in ECF 28, n.9).

17
18
19 39. The following is a true and correct URL for a video published by Fox News
20 on June 28, 2023: <https://www.foxnews.com/politics/irs-whistleblower-says-most-substantive-felony-charges-were-left-off-table-hunter-biden-probe> (cited in ECF 28,
21 n.10).

22
23 40. The following is a true and correct URL for a video published by Just the
24 News on June 29, 2023: <https://www.cbsnews.com/news/hunter-biden-irs-lawsuit-alleging-privacy-violations/> (cited in ECF 28, n.11).

1 41. The following is a true and correct URL for a video published by CBS News
2 on September 18, 2023: [https://justthenews.com/videos/irs-whistleblower-gary-shapley-
3 prosecutors-allowed-hunter-biden-2014-tax-evasion-charge?utm_source=mux&utm_
4 medium=social&utm_campaign=tw](https://justthenews.com/videos/irs-whistleblower-gary-shapley-prosecutors-allowed-hunter-biden-2014-tax-evasion-charge?utm_source=mux&utm_medium=social&utm_campaign=tw) (cited in ECF 28, n.12).

5 42. Attached as **Exhibit CC** is a true and correct copy of a news article published
6 by CBS News on July 19, 2023 available at [https://www.cbsnews.com/news/hunter-
7 biden-irs-whistleblower-felt-handcuffed-case-hearing-investigation/](https://www.cbsnews.com/news/hunter-biden-irs-whistleblower-felt-handcuffed-case-hearing-investigation/) (cited in ECF 28,
8 n.13).

9 43. The following is a true and correct URL for a video published by CNN on
10 July 20, 2023: [https://www.cnn.com/videos/tv/2023/07/20/the-lead-irs-whistleblower-
11 joseph-ziegler-jake-tapper-live.cnn](https://www.cnn.com/videos/tv/2023/07/20/the-lead-irs-whistleblower-joseph-ziegler-jake-tapper-live.cnn) (cited in ECF 28, n.14; ECF 49, n.1).

12 44. The following is a true and correct URL for a video published by Megyn
13 Kelly on July 20, 2023: <https://www.youtube.com/watch?v=JiYBzCZ0k3E> (cited in ECF
14 28, n.15).

15 45. The following is a true and correct URL for a podcast published by John
16 Solomon Reports on July 24, 2023: [https://justthenews.com/podcasts/john-solomon-
17 reports/irs-whistleblower-ziegler-hunter-bidens-contradicting-statements](https://justthenews.com/podcasts/john-solomon-reports/irs-whistleblower-ziegler-hunter-bidens-contradicting-statements) (cited in ECF
18 28, n.16).

19 46. The following is a true and correct URL for a video published by Fox News
20 on July 27, 2023: [https://www.foxnews.com/media/attorney-irs-whistleblower-urges-
21 special-counsel-hunter-biden-plea-deal-collapses](https://www.foxnews.com/media/attorney-irs-whistleblower-urges-special-counsel-hunter-biden-plea-deal-collapses) (cited in ECF 28, n.17).

22 47. Attached as **Exhibit DD** is a true and correct copy of a press release published
23 by the Department of Justice on August 11, 2023 available at
24 <https://www.justice.gov/opa/pr/appointment-special-counsel-2> (cited in ECF 28, n.18).

25 48. The following is a true and correct URL for a video published by Fox News
26 on August 1, 2023: [https://www.foxnews.com/media/biden-irs-whistleblower-calls-
27 congress-demand-access-more-witnesses-evidence-denied](https://www.foxnews.com/media/biden-irs-whistleblower-calls-congress-demand-access-more-witnesses-evidence-denied) (cited in ECF 28, n.19).

1 49. Attached as **Exhibit EE** is a true and correct copy of a news article published
2 by the New York Post on August 1, 2023 available at
3 [https://nypost.com/2023/08/01/hunter-biden-irs-whistleblower-gary-shapley-says-fbi-](https://nypost.com/2023/08/01/hunter-biden-irs-whistleblower-gary-shapley-says-fbi-spooked-witness/)
4 [spooked-witness/](https://nypost.com/2023/08/01/hunter-biden-irs-whistleblower-gary-shapley-says-fbi-spooked-witness/) (cited in ECF 28, n.20).

5 50. Attached as **Exhibit FF** is a true and correct transcript of an interview
6 published by CNN on August 11, 2023 available at
7 <https://transcripts.cnn.com/show/skc/date/2023-08-11/segment/01> (cited in ECF 28,
8 n.21).

9 51. The following is a true and correct URL to the documents published by the
10 House Committee on Ways and Means on September 27, 2023:
11 [https://waysandmeans.house.gov/event/meeting-on-documents-protected-under-internal-](https://waysandmeans.house.gov/event/meeting-on-documents-protected-under-internal-revenue-code-section-6103-2/)
12 [revenue-code-section-6103-2/](https://waysandmeans.house.gov/event/meeting-on-documents-protected-under-internal-revenue-code-section-6103-2/) (cited in ECF 28, n.22).

13 52. Attached as **Exhibit GG** is a true and correct copy of a report published by
14 the House Committee on Ways and Means on September 27, 2023 available at [https://gop-](https://gop-waysandmeans.house.gov/wp-content/uploads/2023/09/WM-Staff-Report_09.27.2023.pdf)
15 [waysandmeans.house.gov/wp-content/uploads/2023/09/WM-Staff-](https://gop-waysandmeans.house.gov/wp-content/uploads/2023/09/WM-Staff-Report_09.27.2023.pdf)
16 [Report_09.27.2023.pdf](https://gop-waysandmeans.house.gov/wp-content/uploads/2023/09/WM-Staff-Report_09.27.2023.pdf) (cited in ECF 28, n.23).

17 53. Attached as **Exhibit HH** is a true and correct transcript published by the
18 House Committee on Ways and Means on December 5, 2023 available at [https://gop-](https://gop-waysandmeans.house.gov/wp-content/uploads/2023/12/FINAL_Hearing-Transcript-12.5.2023.pdf)
19 [waysandmeans.house.gov/wp-content/uploads/2023/12/FINAL_Hearing-Transcript-](https://gop-waysandmeans.house.gov/wp-content/uploads/2023/12/FINAL_Hearing-Transcript-12.5.2023.pdf)
20 [12.5.2023.pdf](https://gop-waysandmeans.house.gov/wp-content/uploads/2023/12/FINAL_Hearing-Transcript-12.5.2023.pdf) (cited in ECF 28, n.24).

21 54. The following is a true and correct URL to a video published by CBS News
22 on December 5, 2023: [https://www.cbsnews.com/video/irs-whistleblowers-testify-in-](https://www.cbsnews.com/video/irs-whistleblowers-testify-in-hunter-biden-probe/)
23 [hunter-biden-probe/](https://www.cbsnews.com/video/irs-whistleblowers-testify-in-hunter-biden-probe/) (cited in ECF 28, n.25).

24 55. The following is a true and correct URL to a video published by Fox News
25 on December 8, 2023: [https://www.foxnews.com/politics/irs-whistleblowers-hunter-](https://www.foxnews.com/politics/irs-whistleblowers-hunter-biden-indictment-complete-vindication-investigation-allegations)
26 [biden-indictment-complete-vindication-investigation-allegations](https://www.foxnews.com/politics/irs-whistleblowers-hunter-biden-indictment-complete-vindication-investigation-allegations) (cited in ECF 28, n.26;
27 ECF 49, n.4).

1 56. The following is a true and correct URL to a video published by Fox News
2 on December 14, 2023: <https://www.foxnews.com/video/6343089520112> (cited in ECF
3 28, n.27).

4 57. Attached as **Exhibit II** is a true and correct copy of a press release published
5 by Representative Jim Jordan on February 8, 2024 available at
6 [https://judiciary.house.gov/media/press-releases/chairman-jordan-opens-inquiry-dojs-
7 sweetheart-deal-trump-tax-return-leaker#:~:text=WASHINGTON%2C%20D.C.
8 %20%E2%80%93%20Today%2C%20House,Charles%20Littlejohn%2C%20an%20IRS
9 %20contractor](https://judiciary.house.gov/media/press-releases/chairman-jordan-opens-inquiry-dojs-sweetheart-deal-trump-tax-return-leaker#:~:text=WASHINGTON%2C%20D.C.%20%E2%80%93%20Today%2C%20House,Charles%20Littlejohn%2C%20an%20IRS%20contractor) (cited in ECF 28, n.29; ECF 49, n.7).

10 58. Attached as **Exhibit JJ** is a true and correct copy of a news article published
11 by the Daily Caller on July 19, 2023 available at [https://dailycaller.com/2023/07/19/jason-
12 smith-irs-whistleblower-retaliation/](https://dailycaller.com/2023/07/19/jason-smith-irs-whistleblower-retaliation/) (cited in ECF 28, n.29; ECF 49, n.7).

13 59. Attached as **Exhibit KK** is a true and correct copy of a press release
14 published by the IRS on February 29, 2024 available at
15 [https://www.irs.gov/newsroom/irs-launches-new-effort-aimed-at-high-income-non-
16 filers-125000-cases-focused-on-high-earners-including-millionaires-who-failed-to-file-
17 tax-returns-with-financial-activity-topping-100-billion](https://www.irs.gov/newsroom/irs-launches-new-effort-aimed-at-high-income-non-filers-125000-cases-focused-on-high-earners-including-millionaires-who-failed-to-file-tax-returns-with-financial-activity-topping-100-billion) (cited in ECF 48, n.7).

18 60. Attached as **Exhibit LL** is a true and correct copy of an article published by
19 Emptywheel on March 11, 2024 available at
20 [https://www.emptywheel.net/2024/03/11/david-weiss-is-smoking-roger-stones-witness-
21 tampering-gun/](https://www.emptywheel.net/2024/03/11/david-weiss-is-smoking-roger-stones-witness-tampering-gun/) (cited in ECF 48, n.10).

22 61. Attached as **Exhibit MM** is a true and correct copy of a press release
23 published by the House Committee on Ways and Means on November 8, 2023 available
24 at [https://gop-waysandmeans.house.gov/ways-and-means-republicans-demand-doj-
25 answers-for-inadequate-charging-decisions-for-propublica-leaker/](https://gop-waysandmeans.house.gov/ways-and-means-republicans-demand-doj-answers-for-inadequate-charging-decisions-for-propublica-leaker/) (cited in ECF 49, n.2).

1 62. During the March 27, 2024 hearing, this Court noted that there is nothing in
2 the record to indicate that Mr. Biden filed his 2019 tax returns and paid his outstanding
3 balance with interest and penalties.

4 63. While not contested by the prosecution, I asked the Court for permission to
5 supplement the record. (3/27/2024 Hearing Tr. at 130).

6 64. Attached as **Exhibit NN** is a redacted copy of Edward White & Co., LLC's
7 records showing Mr. Biden's 2019 tax return was timely filed on October 15, 2020.

8 65. Attached as **Exhibit OO** is a redacted copy of Mr. Biden's IRS Account
9 Transcripts for tax years 2016 – 2019, showing his taxes were paid with interest and
10 penalties in 2021.

11 66. During the March 27, 2024 hearing, I referred to the case of *United States v.*
12 *Grimes*, No. 2:24-cr-00190-SB (C.D. Cal.). While this case is on the docket in the Central
13 District of California, I now submit the following to complete the record.

14 67. Attached as **Exhibit PP** is a true and correct copy of the press release issued
15 by the Department of Justice on March 22, 2024, titled *Los Angeles Attorney Charged*
16 *with Tax Evasion and Willful Failure to Pay Taxes*.

17 68. Attached as **Exhibit QQ** is a true and correct copy of the indictment filed in
18 the case of *United States v. Grimes*, No. 2:24-cr-00190-SB (C.D. Cal.).

19 69. On March 29, 2024 at 10:05 AM EST, I contacted the prosecutors via
20 electronic mail to explain that I would be providing a brief supplemental pleading and
21 declaration to the Court to provide verification for the exhibits referenced in the motions.
22 I inquired as to whether the prosecution would oppose such a motion.

23 70. As of the time of this filing on April 1, 2024, the prosecution has not
24 responded.

1 Executed on this 1st day of April, 2024 at Washington, DC.

2 Respectfully submitted,

3 /s/ Abbe David Lowell

4 ABBE DAVID LOWELL

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